REGISTERED No. T. 10. REGISTERED No. M. 4631

# GAZETTE EXTRAORDINARY

**PUBLISHED BY AUTHORITY**

Vol. II] WEDNESDAY, 28th March 1951/14th Meenam 1126. [No. 14

## CONTENTS.



PRINTED AND PUBLISHED BY THE SUPERINTENDENT, GOVERNMENT PRESS, TRIVANDRUM—1951.

L. D. (b) 3-1141/51/Law.

NOTIFICATION.

The following Act, passed by the Legislative Assembly and assented to by His Highness the Raj Pramukh, is hereby published for general information.

By order of His Highness
the Raj Pramukh,
N. S. RADHAKRISHNA SARMA,
*Secretary to Government.*

Government Secretariat,
Law Department,
Trivandrum, 28th March 1951.

---

## ACT III OF 1951.

## THE TRAVANCORE-COCHIN APPROPRIATION (No. 1) ACT, 1951.

AN ACT to authorise payment and appropriation of certain further sums from and out of the Consolidated Fund of the State to the service of the year ending on the thirty first day of March 1951.

WHEREAS it is necessary to provide for the appropriation of further sums from and out of the Consolidated Fund of the State of Travancore-Cochin to the service of the financial year ending on the thirty first day of March 1951;

It is hereby enacted as follows:—

Short title.

1. This Act may be called the Travancore-Cochin Appropriation (No. 1) Act, 1951.

Issue of Rs. 160,45,130 out of the Consolidated Fund of the State for the year 1950-51.

2. From and out of the Consolidated Fund of the State of Travancore-Cochin there may be paid and applied sums not exceeding those specified in Column 3 of the Schedule amounting in the aggregate to the sum of Rupees one crore sixty lakhs forty five thousand one hundred and thirty towards defraying the several charges which will come in course of payment during the year ending on the thirty first day of March 1951, in respect of the services specified in Column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of the State of Travancore-Cochin by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty first day of March 1951.

## SCHEDULE.

| 1 | 2 | 3 | | |
|---|---|---|---|---|
| | | Sums not exceeding. | | |
| No. of vote. | Services and purposes. | Voted by the Assembly. | Charged on the Consolidated Fund. | Total |
| | | Rs. | Rs. | Rs. |
| V | Forests and Tramways | 6,00,000 | .. | 6,00,000 |
| VIII | General Administration | 8,000 | .. | 8,000 |
| X | Administration of Justice | 22,840 | .. | 22,840 |
| XIV | Education | 100 | .. | 100 |
| XX | Food Production | 13,860 | .. | 13,860 |
| | Food subsidy | 105,00,000 | .. | 105,00,000 |
| XXII | Fisheries | 35,000 | .. | 35,000 |
| XXVI | Industries | 1,30,000 | .. | 1,30,000 |
| XXXIV | Pension and Gratuity | 7,21,100 | .. | 7,21,100 |
| XXXV | Palace | 37,600 | .. | 37,600 |
| XXXVII | Miscellaneous | 52,000 | .. | 52,000 |
| XL | State Transport Scheme (Working expenses shown as deduction from gross receipts under Major Head) 'XXX State Transport' | 3,62,450 | .. | 3,62,450 |
| | Contribution to the Devaswom Fund and Sreepandaravagai Fund | .. | 38,480 | 38,480 |
| | Debt Heads—1. Public Debt | .. | 35,23,700 | 35,23,700 |
| | Total | 1,24,82,950 | 35,62,180 | 160,45,130 |

REGISTERED No T. 10. REGISTERED No. M. 4631.

# GAZETTE EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. II] WEDNESDAY, 28th March 1951/14th Meenam 1126. [No. 13

CONTENTS.



PRINTED AND PUBLISHED BY THE SUPERINTENDENT GOVERNMENT PRESS, TRIVANDRUM, 1951.

**LA 4-129/1951.**

## NOTIFICATION.

The following Bill together with the Statement of Objects and Reasons and the financial memorandum attached to it, is published as ordered by the Speaker, under Rule 33 of the Legislative Assembly Rules (as modified and adapted by the Speaker under Article 208 read with Article 238 Clause (11) of the Constitution of India).

V. KRISHNAMOORTHI AIYAR,
*Secretary, Legislative Assembly.*

Legislature Secretariat,
Trivandrum, 28th March 1951.

---

## THE TRAVANCORE-COCHIN LAND TAX BILL.

Preamble.

WHEREAS it is deemed necessary to provide for the levy of a low and uniform rate of basic tax on all lands in the State of Travancore-Cochin;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Travancore-Cochin Land Tax Act, 1951.

(2) It extends to the whole of the State of Travancore-Cochin.

(3) It shall be deemed to have come into force on the 1st day of April 1951.

Definitions.

2. In this Act,—

(1) "Basic tax" means the tax imposed under the provisions of this Act;

(2) "Jenmikaram" means jenmikaram as defined in the Travancore Jenmi and Kudiyan Act of 1071 as subsequently amended;

(3) "Thiruppuvaram or Melvaram" means Thiruppuvaram or Melvaram entered as such in the revenue accounts;

(4) "Oodukoor holdings" means holdings which are by customary law recognised as such;

(5) "Irrigation assessment" means assessment so entered in the revenue accounts.

The arrangement under the Act to be a general revenue settlement.

3. Notwithstanding anything in any statute, grant, deed or other transaction, the arrangement herein made for the levy of the basic tax shall be deemed *inter alia* to be a general revenue settlement of the State:

Provided, however, that the pattom fixed by the Government, at the general revenue settlement of 1061 in respect of jenmom lands shall be the pattom for all purposes of the Travancore Jenmi and Kudiyan Act of 1071 as subsequently amended;

Provided further that the registers of jenmikarams prepared in accordance with the jenmikaram settlement and the jenmikaram fixed thereunder shall remain in force for the purpose of the said Act.

Provided also that in the case of lands belonging to incorporated Devaswoms in the Cochin area the basic tax levied under this Act shall be in lieu of the land revenue assessment charged on such lands and that the net rent on those lands due to the said Devaswoms as fixed under the provisions of the Cochin Devaswom Proclamation dated 29th Makaram 1086 and the rules issued thereunder shall remain in force and continue to be payable to the Devaswoms.

Charge of tax.

4. Subject to the provisions of this Act, there shall be charged and levied in respect of all lands in the State, whether wet, dry or garden or under whatever tenure held, a uniform rate of tax to be called the basic tax.

Rate, etc. of tax.

5. (1) The basic tax charged and levied under the foregoing section shall be at the rate of three pies per cent of land per annum.

(2) The basic tax charged and levied at this rate shall be the tax payable to the Government in lieu of any existing tax in respect of the land.

Act not to apply to certain classes of lands.

6. (1) This Act is not applicable to the following classes of lands:—

(*a*) Sripandaravaga lands belonging to the Sree Padmanabhaswami Temple;

(*b*) Kandukrishi lands of every description and tenure referred to in the Travancore Kandukrishi Proclamation dated 27th May 1949;

(*c*) Sreepadom lands;

(*d*) Freeholds (Adhikara Ozhivus) belonging to the Edavagais of Edapally, Kilimanoor, Vanjipuzha and Poonjar;

(*e*) lands held or leased by the Government.

(2) The Government may, by notification in the Gazette, exempt any land or class of lands, either wholly or partially, from the provisions of this Act.

Jenmikaram.

7. Jenmikaram charged on and payable in respect of any land under the Travancore Jenmi and Kudiyan Act of 1071 as subsequently amended shall continue to be paid to the jenmies in addition to the basic tax thereon payable to the Government.

8. Thiruppuvaram or Melvaram charged on and payable in respect of any land shall continue to be paid to those entitled to it as heretofore in addition to the basic tax thereon payable to the Government.

Thiruppuvaram

9. The irrigation assessment charged on tank beds and other porambokes brought under registry in the Travancore area since the completion of the Kodayar Project is hereby abolished.

Irrigation assessment.

10. Nothing in this Act shall affect the power of the Government to levy any rate, or alter any existing rate, of irrigation or water cess on any land as they deem fit.

Irrigation or water cess.

11. Except irrigation or water cess referred to in Section 10, all cesses, whether charged on land or not, and customarily levied as public revenue due to the Government, are hereby abolished.

Extra cesses to be abolished.

12. (1) The Government may appoint such officers as they deem necessary for the purposes of this Act.

Officers under Act.

(2) The appointment of such officers shall be notified in the Gazette.

13. No suit against the Government shall be entertained in any civil court in respect of anything done or any order passed under this Act.

Bar of suits against Government.

14. Nothing in this Act shall—

Savings.

(a) affect the conditions of any agreement, grant or deed relating to any land except to the extent hereinbefore provided;

(b) affect any rights which have accrued to the Government before the date on which this Act comes into force.

15. (1) The Government may make rules for carrying into effect the provisions of this Act.

Rule-making power.

(2) In particular and without prejudice to the generality of the foregoing power, the Government may make rules,—

(a) for the apportionment of the basic tax charged on Oodukoor holdings;

(b) for defining the powers and duties of the officers appointed under this Act.

(3) All rules made under this section shall be published in the Gazette and upon such publication shall have effect as if enacted in this Act.

16. The Travancore Land Tax Proclamation, 1121, and the Cochin Settlement Proclamation dated 10th March 1905 in so far as it provides for the assessment of land revenue, are hereby repealed.

Repeal.

## STATEMENT OF OBJECTS AND REASONS

It is necessary to make the land revenue assessment uniform throughout the State and it is proposed to extend the system of basic land tax to the Cochin area also with effect from the 1st April 1951. The Bill seeks to repeal the Travancore Land Tax Proclamation of 1121 and to re-enact its provisions and make them applicable throughout the State. In the case of lands belonging to incorporated Devaswoms in the Cochin area, the rent due to those Devaswoms and the revenue due to the Government though collected under one demand are debited separately to the Devaswoms and the Government. It has been made clear in the third proviso to clause 3 of the Bill that the basic land tax is in lieu of the land revenue assessment charged on those lands and that the net rent due to the Devaswoms will remain unaffected.

A. J. JOHN.

## FINANCIAL MEMORANDUM

The basic tax system applies at present to the Travancore area only. It is proposed to extend the system to the Cochin area also. The estimated land revenue of the Travancore area for the year 1950-1951 under basic tax is Rs. 35·5 lakhs. The estimated land revenue of the Cochin area under the system in force there for the year 1950-1951 is Rs. 11.3 lakhs. When the basic tax system is extended to the Cochin area also, it is expected that there will be a fall of Rs. 3.3 lakhs in the total land revenue receipts of the State.

2. The proposal involves no increase in collection expenses or establishment charges.